IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.267 OF 2004

The Commissioner of Income Tax,
Mumbai, City-IV. .. Appellant
V/s
M/s.Arya Shipbreaking Co.Pvt.Ltd.
Mumbai .. Respondent

Mr.Pankaj Kapoor for the Appellant.
Mr.A.R.Singh for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 25.01.2005.

P.C.:

1. Heard the learned Counsel for the parties. The issue raised in this Appeal is squarely covered by the judgment in the case of **Ship Scrap Traders & Ors V/s.CIT - 251 ITR 806**. Hence, the Appeal stands dismissed.

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